

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

PROPOSED FINAL

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/08/2017

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie Ellenburg

(570)655-5533

Extn :

Contact Person

Telephone

Extension

valerie@abmelonecpa.com

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 8, 2017
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	3,113,260
0850 Unassigned Fund Balance	1,490,601
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,103,861</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,947,174
7000 Revenue from State Sources	13,166,621
8000 Revenue from Federal Sources	613,427
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$29,727,222</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,831,083</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,737,022
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	22,400
6150 Current Act 511 Taxes - Proportional Assessments	2,020,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	959,000
6500 Earnings on Investments	8,500
6700 Revenues from LEA Activities	10,750
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	45,000
6990 Refunds and Other Miscellaneous Revenue	24,002
REVENUE FROM LOCAL SOURCES	\$15,947,174
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,806,955
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,173,790
7311 Pupil Transportation Subsidy	1,445,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	86,300
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	171,193
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	462,232
7505 Ready to Learn Block Grant	278,523
7810 State Share of Social Security and Medicare Taxes	511,334
7820 State Share of Retirement Contributions	2,166,294
REVENUE FROM STATE SOURCES	\$13,166,621
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	236,544
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	301,843
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,040
REVENUE FROM FEDERAL SOURCES	\$613,427
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,727,222

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,737,024

Amount of Tax Relief for Homestead Exclusions

\$462,232

Total Approx. Tax Revenue:

\$13,199,256

Approx. Tax Levy for Tax Rate Calculation:

\$14,352,116

Luzerne

Wyoming

Total

2016-17 Data

a. Assessed Value

\$1,305,916,700

\$8,630,190

\$1,314,546,890

b. Real Estate Mills

10.2806

53.2213

I. 2017-18 Data

c. 2015 STEB Market Value

\$975,941,399

\$32,871,282

\$1,008,812,681

d. Assessed Value

\$1,309,286,800

\$8,719,705

\$1,318,006,505

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2016-17 Calculations

f. 2016-17 Tax Levy

\$13,425,607

\$459,310

\$13,884,917

(a * b)

2017-18 Calculations

g. Percent of Total Market Value

96.74159%

3.25841%

100.00000%

II.

h. Rebalanced 2016-17 Tax Levy

\$13,432,489

\$452,428

\$13,884,917

(f Total * g)

i. Base Mills Subject to Index

10.2858

53.2213

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

91.70000%

91.70000%

91.70000%

k. Tax Levy Needed

\$13,884,465

\$467,651

\$14,352,116

(Approx. Tax Levy * g)

I. 2017-18 Real Estate Tax Rate

10.6046

53.6315

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$13,884,463

\$467,651

\$14,352,114

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$13,889,882

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$12,737,022

(n * Est. Pct. Collection)

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,737,024

Amount of Tax Relief for Homestead Exclusions

\$462,232

Total Approx. Tax Revenue:

\$13,199,256

Approx. Tax Levy for Tax Rate Calculation:

\$14,352,116

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.6046	54.8711	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,884,463	\$478,460	\$14,362,923
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,750	\$1,750	
Number of Homestead/Farmstead Properties	4343	216	4559
Median Assessed Value of Homestead Properties			\$163,400

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$12,737,024

Amount of Tax Relief for Homestead Exclusions

\$462,232

Total Approx. Tax Revenue:

\$13,199,256

Approx. Tax Levy for Tax Rate Calculation:

\$14,352,116

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$462,232	Lowering RE Tax Rate	\$0	\$462,232
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$462,232

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Luzerne	1,309,286,800	10.6046	13,884,463			91.70000%	
Wyoming	8,719,705	53.6315	467,651			91.70000%	
Totals:	1,318,006,505		14,352,114	- 462,232 =	13,889,882 X	91.70000% =	12,737,022

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			22,400
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,830,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	190,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,020,000
Total Act 511, Current Taxes			2,042,400
Act 511 Tax Limit -->		1,008,812,681 X	12
		Market Value	Mills
			12,105,752
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Luzerne	10.2858	10.6046	3.10%	Yes	3.1%				
	Wyoming	53.2213	53.6315	0.78%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,825,061
1200 Special Programs - Elementary / Secondary	4,067,578
1300 Vocational Education	740,732
1400 Other Instructional Programs - Elementary / Secondary	59,908
Total Instruction	\$19,693,279
2000 Support Services	
2100 Support Services - Students	1,028,451
2200 Support Services - Instructional Staff	186,096
2300 Support Services - Administration	1,843,474
2400 Support Services - Pupil Health	608,005
2500 Support Services - Business	559,779
2600 Operation and Maintenance of Plant Services	2,132,294
2700 Student Transportation Services	2,283,430
2800 Support Services - Central	295,085
2900 Other Support Services	48,000
Total Support Services	\$8,984,614
3000 Operation of Non-Instructional Services	
3200 Student Activities	648,039
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$654,289
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	21,147
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,001,617
5200 Interfund Transfers - Out	100,150
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,176,767
Total Estimated Expenditures and Other Financing Uses	\$31,530,096

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,098,610
200 Personnel Services - Employee Benefits	6,039,807
300 Purchased Professional and Technical Services	51,705
400 Purchased Property Services	825
500 Other Purchased Services	407,660
600 Supplies	198,579
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$14,825,061
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,964,736
200 Personnel Services - Employee Benefits	1,533,739
300 Purchased Professional and Technical Services	144,000
400 Purchased Property Services	475
500 Other Purchased Services	371,915
600 Supplies	39,363
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,067,578
1300 Vocational Education	
100 Personnel Services - Salaries	128,649
200 Personnel Services - Employee Benefits	86,900
400 Purchased Property Services	13,050
500 Other Purchased Services	468,364
600 Supplies	34,839
700 Property	8,930
Total Vocational Education	\$740,732
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,308
300 Purchased Professional and Technical Services	25,600
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$59,908
Total Instruction	\$19,693,279
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	605,238
200 Personnel Services - Employee Benefits	408,092
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	10,576
700 Property	500

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,028,451
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	79,500
200 Personnel Services - Employee Benefits	57,600
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	38,126
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	\$186,096
2300 Support Services - Administration	
100 Personnel Services - Salaries	968,457
200 Personnel Services - Employee Benefits	656,532
300 Purchased Professional and Technical Services	110,750
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	14,271
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	\$1,843,474
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	251,568
200 Personnel Services - Employee Benefits	246,334
300 Purchased Professional and Technical Services	104,726
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,952
Total Support Services - Pupil Health	\$608,005
2500 Support Services - Business	
100 Personnel Services - Salaries	128,556
200 Personnel Services - Employee Benefits	147,355
300 Purchased Professional and Technical Services	145,205
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	31,063
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	\$559,779
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	664,339
200 Personnel Services - Employee Benefits	519,796
300 Purchased Professional and Technical Services	29,900
400 Purchased Property Services	398,510
500 Other Purchased Services	244,999

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<u>Description</u>	<u>Amount</u>
600 Supplies	256,930
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	\$2,132,294
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	58,037
200 Personnel Services - Employee Benefits	36,587
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,125,250
600 Supplies	60,606
800 Other Objects	250
Total Student Transportation Services	\$2,283,430
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	128,533
200 Personnel Services - Employee Benefits	81,324
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	44,089
800 Other Objects	1,200
Total Support Services - Central	\$295,085
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$8,984,614
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	281,998
200 Personnel Services - Employee Benefits	114,697
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	73,214
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	\$648,039
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$654,289
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	21,147

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
Total Facilities Acquisition, Construction and Improvement Services	\$21,147
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	841,136
900 Other Uses of Funds	1,160,481
Total Debt Service / Other Expenditures and Financing Uses	\$2,001,617
5200 Interfund Transfers - Out	
900 Other Uses of Funds	100,150
Total Interfund Transfers - Out	\$100,150
5900 Budgetary Reserve	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,176,767
TOTAL EXPENDITURES	\$31,530,096

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,000,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,000,000	\$1,500,000

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$3,000,000** **\$1,500,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	8,550,000	8,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	461,891	461,891
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$9,011,891	\$8,461,891
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$9,011,891	\$8,461,891

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$9,011,891	\$8,461,891
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	800,987
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,300,987
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,375,987